

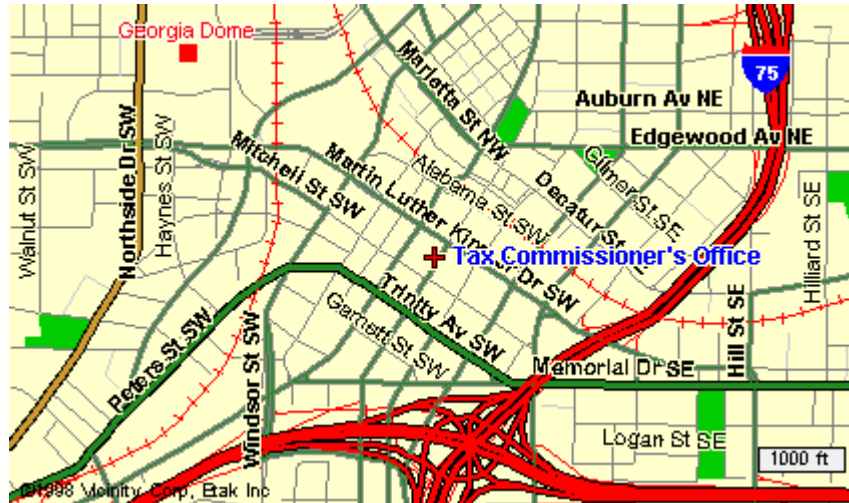


Georgia Department of Revenue

Fulton County Local Ad Valorem Tax Facts

Caution: By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page was current as of 12/18/06.

LOCATION OF TAX COMMISSIONER'S OFFICE



LOCAL TAX OFFICIALS

Tax Commissioner

Arthur E. Ferdinand
141 Pryor Street S.W., Suite # 1085
Atlanta, Ga. 30303
Phone: (404)730-6100
Fax: (404)893-0606
Website: www.fultoncountytaxes.org

Chairman of the Board of Tax Assessors

Bill Huff, Jr.
141 Pryor Street S.W., Suite # 1056
Atlanta, Ga. 30303
Phone: (404)730-6430
Fax: (404)730-6881
Website: <http://www.fultonassessor.org/>

Chief Appraiser

Burt Manning
141 Pryor Street S.W., Suite #2052
Atlanta, Ga. 30303
Phone: (404)730-6430
Fax: (404)224-1260
E-mail: burt.manning@fultoncountyga.gov
Website: <http://www.fultonassessor.org/>

Chairman of the Board of Commissioners

Karen Handel
141 Pryor Street, SW
Suite 10032
Atlanta, Ga. 30303
Phone: (404)730-8200
Website: http://www.co.fulton.ga.us/departments/depts_category_T41_R27.html

PROPERTY TAX RETURNS Property tax returns must be filed with the Fulton County Board of Tax Assessors between January 1 and April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year. Failure to file a new return when there have been improvements made to the property will subject the taxpayer to a 10% penalty on the value of the property not returned plus interest and possibly penalties from the date the tax would have been due.

Click the links below for more information on property tax assessments and filing tax returns:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/geninf.shtml>

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.shtml>

HOMESTEAD EXEMPTIONS This section describes special local homestead exemptions that apply only in this county. Statewide homestead exemptions are also available and may provide more tax relief depending upon the taxpayer's circumstances.

The deadline for filing an application for a homestead exemption in Fulton County is March 1. Application for homestead exemption is made with the Tax Assessor's Office. Failure to apply by the deadline will result in loss of the exemption for that year.

The following local homestead exemptions are offered in this county:

FULTON COUNTY											
HOMESTEAD EXEMPTION QUALIFICATION											
Code	Exemption Type	County General	County Bond	School General	School Bond	Age	Other	Ga. Net <10,000	Gross <10,000	Gross <30,000	Cty Net <42,065
L01	Basic	15,000	0	2,000	0	N/A					
S02	State OverAge	15,000	4,000	4,000	4,000	65		x			
S03	State School	15,000	0	10,000	10,000	62			x		
S05	State Veterans	50,000	50,000	50,000	50,000	N/A	Vet				
L02	Local County	15,000	10,000	10,000	10,000	65	Dis				x
L03	All County	ALL	ALL	10,000	10,000	70	Dis				x
L04	All County +Veterans	ALL	ALL	50,000	50,000	70	Vet				x
L05	Local School +Veterans	50,000	50,000	54,000	50,000	65	Vet			x	
L06	All Ctry +Local Sch +Veterans	ALL	ALL	54,000	50,000	70	Vet			x	
L07	Local County	15,000	10,000	54,000	10,000	65	Dis			x	
L08	All County +Local Sch	ALL	ALL	54,000	10,000	70	Dis			x	
UE	Urban Enterprise	Various	Various	Various	Various						
CITY OF ATLANTA											
HOMESTEAD EXEMPTION QUALIFICATION											
Code	Exemption Type	City General	City Bond	City School	School Bond	Age	Other	Ga. Net <10,000	Gross <10,000	Ga. Net <25,000	Adj. Gross <39,000
L01	Local Basic	15,000	0	15,000	0	n/a					
L02	Local Basic & City Aged	15,000	0	15,000	0	65	or disabled				x
L03	Local Basic + Statewide School	15,000	0	15,000	10,000	62			x		
L04	City Aged + Statewide School	15,000	0	15,000	10,000	65	or disabled		x		
L05	Veterans	43,000	43,000	43,000	43,000	n/a	100% dis vet				
UE	Urban Enterprise	Various	Various	Various	Various	n/a					
	City Aged + Atlanta School	25,000	0	25,000	25,000					x	
	Local Basic + Atlanta School	15,000	0	25,000	25,000	n/a	or disabled			x	
	Local Basic + Atlanta School	15,000	0	25,000	25,000	62	or disabled		x		
	City Aged + Atlanta School	25,000	0	25,000	25,000	65			x		

Homestead Valuation Freeze Exemption This county has enacted a homestead valuation freeze exemption. This exemption will freeze the valuation of property at the base year valuation for as long as the homeowner owns and resides on the property.

Click the link below for more information on statewide homestead exemptions:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt/homestead.shtml>

FREEPORT EXEMPTIONS Fulton County voters have elected to exempt the following types of commercial and industrial inventory:

- Raw materials and goods in process of manufacture - 100% exemption
- Finished goods produced in Georgia within the last 12 months - 100% exemption
- Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption

The Cities of Alpharetta, East Point, Fairburn, Roswell, and Union City have also elected to exempt 100% of all qualified inventory. Atlanta exempts 20% of all qualified inventory.

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is April 1 to receive the full exemption. For more information on freeport exemptions click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt.shtml>

AD VALOREM TAX PAYMENTS Taxes are normally due in this county:

- City of Atlanta - Aug 15
- Fulton County, City of Sandy Springs and City of Mountain Park - October 15.

The actual deadlines for previous years are:

<u>Deadlines</u>	<u>Atlanta</u>	<u>Fulton</u>
2006 Taxes	10/01/06	10/15/06
2004 Taxes	09/15/04	10/15/04
2003 Taxes	08/15/03	10/15/03
2002 Taxes	08/15/02	10/15/02
2001 Taxes	08/15/01	10/15/01

Ad valorem taxes are collected by the Tax Commissioner.

After these deadlines interest at the rate of 1% per month is charged. Additionally, a penalty of 10% will apply to all taxes that are not paid within 90 days of the deadline (no penalty if tax is on a homestead and less than \$500). For more information on tax payment deadlines click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.shtml>

VALUATION APPEALS If the assessors disagree with the taxpayer's returned value, they will change the value and a change of assessment notice will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the change of assessment notice. For more information on the procedure to file an appeal click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/appeals.shtml>

AD VALOREM TAX REFUNDS If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment. For more information on the procedure to file a claim for refund click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/refunds.shtml>

MOTOR VEHICLE REGISTRATION Fulton County is on the 12-month staggered registration system. Vehicle tags are sold at:

Downtown Office

141 Pryor Street, S.W.
Atlanta, Ga. 30303
Monday - Friday, 8:00 - 4:30

Alpharetta Square Office

289 South Main Street, Suite 205
Alpharetta, Ga. 30004

Kroger Store #344

3000 Old Alabama Road
Alpharetta, Ga.
Monday - Friday, 11:00 - 6:15

Hightower Station Shopping Center

Checks or Money Orders Only
2636 Martin Luther King Jr. Drive, Suite 12
Atlanta, Ga.
Monday - Friday, 8:00 - 4:00

South Service Center

5600 Stonewall Center
College Park, Ga.
Monday - Friday, 8:00 - 4:30

North Service Center

7741 Roswell Road
Atlanta, Ga.
Monday - Friday, 8:00 - 4:30

For Citizens 55 Years or Older

Checks or Money Orders Only

Harriet G. Darnell Multi-Purpose Center

677 Fairburn Rd.
Atlanta, Ga.
Tuesdays and Thursdays, 9:00 a.m. - 3:00 p.m.

For Citizens 55 Years or Older

Checks or Money Orders Only

Dorothy Benson Multi-Purpose Center

6500 Vernon Woods Dr.
Sandy Springs, Ga.
Mondays & Wednesdays, 10:00 a.m. - 3:00 p.m.

Coming soon, a new full service location will open in Southwest Atlanta.

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends

on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days; the owner would then come back in during the 30 day period which ends on their birthday to pay the ad valorem tax.

For more information on motor vehicle ad valorem taxation click the link below:

<http://www.etax.dor.ga.gov/ptd/cds/mvman/index.shtml>

MOBILE HOME TAXATION

Mobile Home Location Permits Taxpayers locating a mobile home in Fulton County must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and May 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

Mobile Home Returns Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before May 1 of each year at the same time they apply for the location permit. For more information on mobile homes click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/mobile.shtml>

INTANGIBLE RECORDING Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Fulton County the Clerk of Superior Court, Juanita Hicks, is responsible for collecting intangible recording tax. The Clerk can be contacted at:

136 Pryor Street, S.W.
Atlanta, Ga. 30303
(404)730-5313

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note. For more information on the intangible recording tax click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/intrec.shtml>

OTHER INFORMATION

Local Ordinances There are no local ordinances pertaining to ad valorem taxation.

Fees for Garbage, Fire, Street Lights As of July 1, 2003, Fulton County Tax Commissioner will collect solid waste fees for the City of Atlanta. The solid waste fee is billed on a separate bill from property taxes. The due date for solid waste is August 15th, the same as City of Atlanta property taxes.

Independent School Systems In addition to the Fulton County School system, the City of Atlanta has an independent school system.

City Tax The Tax Commissioner is responsible for collecting city ad valorem taxes on real and personal property in the Cities of Atlanta, Sandy Springs and Mountain Park. There are 8 other cities in Fulton County that collect their own taxes:

City of Alpharetta 2 South Main Street Alpharetta, Ga. 30201	City of College Park 3667 Main Street College Park, Ga. 30337
City of Fairburn 56 Malone Street Fairburn, Ga. 30213	City of Hapeville 3468 North Fulton Ave. Hapeville, Ga. 30354
City of Union City 5047 Union Street Union City, Ga. 30291	City of Palmetto 509 Toombs Street Palmetto, Ga. 30268
City of Roswell Tax Payments P.O. Box 740588 Atlanta, Ga. 30374-0588	City of East Point 3120 Martin Street Bldg 2, Suite 500 East Point, Ga. 30344

This webpage is a service provided by the Georgia Department of Revenue, Local Government Services Division. Comments or questions about this page should be directed to: <mailto:Local.Government.Services@dor.ga.gov>

Georgia Department of Revenue
Local Government Services Division
4245 International Boulevard, Suite A
Hapeville, Georgia 30354-3918
www.etax.dor.ga.gov
www.etax.dor.ga.gov/ptd/county

Disclaimer: Links from this website to other websites are intended for reference only and do not represent an endorsement of any product or service that may be mentioned in the linked-to pages. They are not a part of the Department of Revenue's website and the Department has no control over their content or availability.
